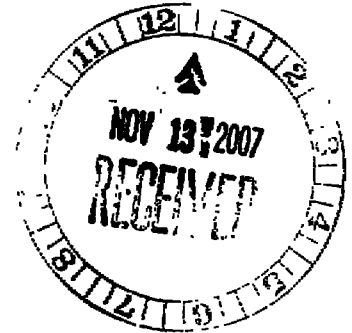


RECORDATION NO. 27223-A FILED

NOV 13 '07

4-02 PM

SURFACE TRANSPORTATION BOARD



VIA UPS 2nd DAY AIR

November 8, 2007

FIRST UNION RAIL

One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Tel 847.318.7575
Fax 847.318.7588
.www.firstunionrail.com

Mr. Vernon Williams
Surface Transportation Board
395 E Street, Suite 100
Washington, D. C. 20024
Attn: Recordation of Railroad Equipment

Re: Memorandum of Lease Agreement

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated October 24, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under Recordation Number 27223.

The names and addresses of the parties to the enclosed document are:

Lessor: First Union Rail Corporation
One O'Hare Centre
6250 River Road, Suite 5000
Rosemont, IL 60018

Lessee: CGB Enterprises, Inc.
1001 Hwy 190, Suite 200
Covington, LA 70433

A description of the railroad equipment covered by the enclosed document is twenty five (25) 4550/4750 cu. ft. capacity, covered hopper cars; having NDYX marks (see Exhibit A for car numbers).

A short summary of the document to appear in the index follows: Memorandum of Lease

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact me at (847) 384-5397. Thank you for your cooperation in this matter.

Very truly yours,

Marcia Dunne
Rail Documentation Specialist

Enclosures
(CGBL002)

ASSGN. NO.: CGBE002

NOV 13 07

4-02 PM

MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE (the "Memorandum") is made and entered into as of this the 24th day of October, 2007, by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and CGB Enterprises, Inc. ("Lessee"), a Louisiana corporation.

WITNESSETH:

The undersigned Lessor and Lessee have entered into that certain Lease Agreement (the "Lease"), dated as of October 24, 2007, whereby Lessor has agreed to lease to Lessee certain railcars pursuant to Rider No. 2 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of September 13, 2007, and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.

LESSOR:

FIRST UNION RAIL CORPORATION

ATTEST:

By: Richard F. SeymourName: RICHARD F. SEYMOUR
VICE PRESIDENT SALES & MARKETINGBy: Susan Grokulska

Title: _____

Name: SUSAN GROKULSKYTitle: ASST. DIRECTOR OF DOCUMENTATION Executed on this 24th day of October, 2007.

[CORPORATE SEAL]

STATE OF ILLINOISCOUNTY OF COOK

I, GEORGIA FREIBURGER, a Notary Public of the County and State aforesaid, certify that RICHARD F. SEYMOUR personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 24th day of October, 2007.

Georgia Freiburger
Notary Public

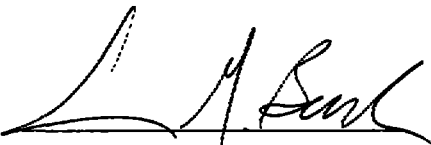
My Commission Expires:

5 2008
(Notary Public)
OFFICIAL SEAL
GEORGIA FREIBURGER
NOTARY PUBLIC STATE OF ILLINOIS
MY COMMISSION EXPIRES 5-18-2008

LESSEE:

CGB ENTERPRISES, INC.

ATTEST:

By: 

Name: Sean G. Burke

Title: General Counsel

[CORPORATE SEAL]

By: 

Name: Richard S. Pemberton

Title: EVP / CFO

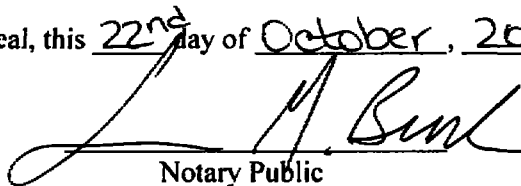
Executed on this 22nd day of October, 2007

STATE OF Louisiana

COUNTY OF St. Tammany

I, Sean G. Burke, a Notary Public of the County and State aforesaid, certify that Richard S. Pemberton personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease.

WITNESS my hand and official stamp or seal, this 22nd day of October, 2007.


Notary Public

Commission Expires:

At Death
(Notary Public)

EXHIBIT A
to
MEMORANDUM OF LEASE

NUMBER OF CARS: Twenty-five (25)

DESCRIPTION OF CARS: 4550-4750 cu. ft. capacity, non-lined covered hopper cars with 263,000-268,000 GRL. (Car type C113).

CAR NUMBERS:

NDYX 814224
NDYX 814225
NDYX 815289
NDYX 815420
NDYX 816810
NDYX 816813
NDYX 816815
NDYX 816848
NDYX 816849
NDYX 816877
NDYX 816879
NDYX 816883
NDYX 818901
NDYX 818944
NDYX 818983
NDYX 823897
NDYX 823902
NDYX 823985
NDYX 823996
NDYX 824003
NDYX 824044
NDYX 828217
NDYX 828229
NDYX 829883
NDYX 830305